1941 9-41 Serial No. 1

*Previous references.* (Legis)

*Later references.* 2 1

PRESERVED

General and Revenue Secretariat

# Office of the Secretary to the Representative Assembly and Legislative Council

Part B for August 1941

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**SUBJECT.**

The Matches (Excise Duty) (Amendment) Act, 1941

---

To,

The compiler Mysore Gazette

No RL 328- Legis 9-41-1 dated 4th Aug 1941

orders the publication of the Act as Act No XIX

of 1941

Venkatanarayanappa
25-8-41

WD 04023—GPB—1,000- 12-9-41

Excise Duty on Matches Fl. 3181

eral and Revenue Secretariat | Ex File No. of 194 . | [App. F. III-2

Serial No.

From the Secy. to the Hon'ble the Resident in Mysore -

Letter No. 23/40-41 dated 28/2/41 communicates the instructions of the Govt. of India to double the Excise Duty on matches with effect from 1st March 1941 & to take Stock of the existing bonded etc at 5 p.m. on 28/2/41 etc

The Residency letter was communicated Verbatim to the Dy. Commissioners of Shimoga and Kolar and also to the Excise Com. by phone D.O. confirming the telephone message & forwarding a copy have also been sent to the Officers referred to.

Sub. for perusal. This will be sent to the Law Deptt. for issuing an Emergency Act & submitted to H H

By
28/2/41

Necessary action has to be taken to issue emergency ordinance. Board instructed to open & verify stock at 5 p.m. as the Residency wants to ensure the time factor. Separate accounts to be kept in the Treasuries. Secretariat to request the Residency to take such steps in respect of transaction measures effected on factories & people at least after 2 days in advance so that work can be got done regularly. Further Urgent Case has to be submitted to H H

Secy. Board
27.2.41

NOTE—Contn. Sheet.

ENHANCEMENT OF EXCISE DUTY ON MATCHES

50 of

File No. of 194 .

General and Revenue Secretariat

Serial No.

Draft of a Bill amending the Matches (Excise Duty) Act, 1924 is put up. A new section is sought to be substituted for the existing section. This incorporates the new duty or double the existing rates.

The Bill provides that the Act shall come into force on and from the 1st March 1941, as per the letter of the Residency (para 1).

If the new rates should come into force from to-morrow, the Bill has to be passed as an Emergency Act tomorrow alone. It will have to issue as a Gazette Extraordinary

Submitted for orders.

Sd
28.2.41

The Bill may be passed as an Emergency Act and published tomorrow in a Gazettee Extraordinary. It may then be submitted to His Highness.

I Member) Hm 28/2/41.

8474
3-3-41

Dne
28/2/41

Dsne
Hm
28/2/41.

Issued G.O. no P. 4471-Legis dated 28.2.41 directing Publication of the Act as Emergency Act no VII of 1941

II Member) J.C. 1.3 Hm 1/3/41.

Mo
3-3-41

Dewan) Hm 3/3/41.

Hm 3/3/41 MMW 3/3

DE[illegible]FICE
3. MAR. 1941
No 5726

5006

Matches (Excise Duty) (amendment) (Emergency) Act, 1941



Serial No.

MAR 5 1941

8778

6096

4/3/41

A DSN is submitted

4.3.41

(Law Secretary) 4/3/41.

D.S.N. submitted

(Member I) 4/3/41.

*Submitted to His Highness.*

On the 28th February 1941, the Residency intimated that information had been received from the Government of India that the excise duty on matches should be levied at double the existing rates on March 1st, 1941. As the levy of the duty was being made under the Matches (Excise Duty) Act, 1934, the increase in the levy could be effected only by an amendment of the Act. The matter being immediate, an Emergency Act was passed the same day amending the principal Act of 1934 and directing the levy of duty at the enhanced rate on and from the 1st March 1941.

I solicit the gracious approval of His Highness for the action taken.

N. M. Rama Rau

Camp: Oorgaum,
6th March 1941.

First Member of Council
in charge of the current duties of the Dewan.

Record of Cases submitted for the Orders of

His Highness the Maharaja.

***Subject.***

The Matches (Excise Duty) (Amendment) (Emergency) Act, 1941.

***Order.***

T
KRW.
14|3|41.

no. 569

MK
18/3/41

General and Revenue Secretariat.

C 470.

SUBJECT:—

The Matches (Excise Duty) (Amendment) (Emergency) Act 1941

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(*)

31 All urgent or confidential files returned with His Highness' orders may in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at Headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to Members of Council for perusal of His Highness, orders ~~before/after issue of orders~~. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

*Chief Secretary to Government.*

Through the Secretary to Government,

Law .....Department.

18/3/41.

10,117
19.3.41

FIRST MEMBER OF COUNCIL.

20/3/41

9117
18.3.41

SECOND MEMBER OF COUNCIL.

Law Secy. with Compliments.

21.3.41



WD 01183—GPB—500—16-10-40

21/3/41

Matters Relating to Defence (Emergency) Act, 1941



SECRETARIAT OFFICE
7 APR 1941
No. 6750

Serial No.

77

The previous approval of His Highness was accorded on 14th March 1941 to the action taken.

It appears the file will be sent to the Finl. Branch which is the administrative section concerned for note and kind return of the file for being recorded here.

Sec 24.3.41

Dy Secy (Fin) 24/3

Subm: for perusal before returning the file

Pq 24/3

Please see A in Fin Secy's Minute d. 27.2.41.

What action has been taken thereon?

Pq 24/3

Subm: with a draft for consideration.

Draft revised & put up for consideration.

Secy 27.3. Pq

Dy Secy (Fin) 2/4/41 JBJ

Dy Secy (Fin) 2/4/41

Dy Secy (Fin) 4/4/41

Secy (Fin) 5/4/41

Dewan

Hon Chief Secy

OFFICE OF THE SECRETARY TO GOVERNMENT
5 APR. 1941
No. A25

CHIEF SECRETARY
5 APR. 1941
GOVT. OF MYSORE

OFFICE OF THE
NOTE—Contn. Sheet
FINANCE SECRETARIAT
APR 8 1941

1037

Secy (Fin) 8-4-41

Dy Secy (Fin) 8/4

Dy Secy (Fin) 8/4

Dy Secy (Fin) 8/4

318-1/41

File No. 107 of 194 . | General and Revenue Secretariat

Serial No.

Refer: minute of the First Member ~~minute~~ on foregoing page

For instructions as to wheeler the draft to Residency may issue, and wheeler ~~of~~ the file may be sent to Cheef Sec as the letter is to issue over his Signature.

10/4/41

Dgsy (Sd)

10/4

Respectfully submitted. The intent is to bring to bear on the Residency the fact of impracticability of giving a cheque to be act at Sfpr in which place when the Communication Body is received at that period. We may try and see what they say. Or such Moneys also can be trusted to Cheef informal confidential.

(Sd)
12.4.41
JNJ
12-4

(1st Mr.)

NM
12/4/41

(Chief Secretary's orders)

(Sd)
14.4.41
JNJ
14/4

MK
17.4.41

OFFICE OF THE FIRST MEMBER OF COUNCIL
APR 12 1941
No 107-24

Matches Excise Duty (amendment) Bill 6045/P (1

General and Revenue Secretariat | File No. | of 194 . | [App. F. III-2

Serial No.

DEWAN'S OFFICE
25 APR. 1941
NO. 7256

2. & I linked file.

Flag S

1) At the request of the Residency, the Mysore Matches (Excise Duty)(amendment)(Emergency) Act, 1941 was passed as a emergency measure on the 28th February 1941.

2) In British India the increase in excise duty has been put on a permanent footing by the Indian Finance Act, 1941. If approved, action will be taken here also to make the amendment permanent~~ly~~ by bringing a Bill before the Representative Assembly and Legislative Council in the usual manner.

3) A Bill and a statement of general principles are put up.

Sou 22/4/41

BKR 22.4.41

Law Secy)

4) May be approved.

II Member)

H 2 22/4/41

5) Bill

23-4

BKR 22.4.41

This is a Council matter and may be disposed of by circulation.

Dewan)

Hm 2 24/4/41

BKR 24.4.41

7429/21/41

OFFICE OF THE SECOND MEMBER OF COUNCIL
22 APR. 1941
No. A.728

Cir Memo submitted

Signed

25-4-4,

For circulation

Chief Secy) M/C

Hm 2 28/4/41

BKR 28.4.41

28/4/41

NOTE—Contn. Sheet.

The Matches (Excise Duty) amendment Bill

6045
P

File No. of 194 . | General and Revenue Secretariat

Serial No.

A D.7.N. is submitted.

For
30-4-41
from

BKR
30.4.41

Law Secy)

D. 7. N. is submitted

I Member) Hm 2 30/4/41

BKR
30-4-41

DEWAN'S OFFICE
8. MAY 1941
NO 765314

OFFICE OF THE
FIRST MEMBER OF COUNCIL
APR 30 1941
No. 1181

Please submit to Secrs Member

1/5/41

II Member) Hm 2 1/5/41

11024
1.5.41

BKR
1.5.41

4.5

BKR
1.5.41

S. N. submitted

Dewan) Hm 2 7/5/41.

BKR
7.5.41

**For Disposal by Circulation.** **No. C. 586**

..... 1941

**GENERAL AND REVENUE SECRETARIAT.**

**Council Matter.**

---

*Subject*

The Matches (Excise Duty) Amendment Bill.

*Circulated to the Members of Council.*

By Order,

28th April 1941. *Chief Secretary to Government.*

---

1103
28.4.41

**First Member of Council.**

28/4/41

**Second Member of Council.** (on Deputation)

Law Secy. with Compliments.

29.4.41

29/4/41

29.4.41

**Final Note by the Second Member of Council.**

***Subject.—***

The Matches (Excise Duty) (Amendment) Bill.

On the 14th March 1941, the gracious approval of His Highness was accorded to the promulgation on the 28th February 1941 of the Matches (Excise Duty) (Amendment) (Emergency) Act 1941, providing for levy of duty on matches at double the rates existing then.

In British India, this change in duty on matches has been put on a permanent footing by the Indian Finance Act, 1941

As it is considered desirable to take similar action in Mysore, a Bill has been drafted and it is proposed to introduce it in the Representative Assembly and thereafter in the Legislative Council at their next sessions.

The Dewan and the First Member of Council are agreeable to this proposal.

I solicit the gracious sanction of His Highness to introduce the Bill in the Representative Assembly and the Legislative Council.

M. Venkatasubbaiah

Second Member of Council.

Camp Hassan,
4th May 1941.

*Submitted to His Highness.*

*I submit herewith a Final Note by the* SECOND *Member of Council on the Subject of* the proposal to introduce the Matches (Excise Duty) (Amendment) Bill in the Representative Assembly and the Legislative Council, *for His Highness' gracious approval.*

Mirza M. Ismail

*Dewan.*

Camp Fernhill,

8th May 1941.

Record of Cases submitted for the Orders of

His Highness the Maharaja.

## *Subject.*

The Matches (Excise Duty) (Amendment)Bill.

Chief Secy
MD
14-5-41

CB. [illegible]
14/5/41

No.752.

## *Order.*

[illegible]
10/5/'41.

General and Revenue
Secretariat.

C 586.

SUBJECT:—

The Madras (Excise Duty) Amendment Bill

(*)

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at Headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to Members of Council for perusal of His Highness' orders before/~~after~~ issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.) (*)

M. Venkatesalyengar
Dep. Secy
*Chief Secretary to Government.*

Through the Secretary to Government,

Law ~~Exec~~ Department.

Hm
2
14/5/41

11796
14/5/41

FIRST MEMBER OF COUNCIL.

MM
14/5/41

11642
15.5.41

SECOND MEMBER OF COUNCIL.

15.5

Law Secy. with Compliments

MM 15/5/41

NOTE.—Contn. sheet

WD 02010—GPB—250—19-3-41

Hm
2
15/5/41

Matchy (Excise Duty) amendment. Bill 1045



Serial No.

Typing Action to issue 4 copies of Bill & Statement of Financial Implication (Copy 4) today alone the Branch Officer is on leave & the file is immediate
16/5/41

The Secretary attends this Highness has been accorded to proceed with the Bill.

Typed Copies of the Bill and the Statement of Financial Implication are placed below for being initialled before they are sent to the R.A. Office.

16.5.41

BKR 16.5.41

R.A. (Mr. ) In kindly letting the typed Copies of the Bill & Statement be returned for obtaining the file.

16/5

BKR 16/5

Copies have been taken & if approved the file will be returned to the Collection Branch.

17/5

Submitted for orders as to who will be in charge of the Bill in the R.A.

2/6/41

Law Secy) Chief)

BKR 2.6.41

8606 2/6

The Financial Secy may be in charge

Fin Secy) Mc.

Hm 2/6/41

2.6.41

under rule 36 of the Legislative Rules, the Dewan may order publication of the Bill and in such a case it will not be necessary to move for leave to

NOTE—Contn. Sheet.

6045

b.

File No.

Income Tax (Amendment) Bill of 194 .

General and Revenue Secretariat

Serial No.

introduce the Bill

Submitted for order if the Bill may be published under this rule.

May be done
BKR
6.6.41

The Bill is intended to replace an Emergency Act expiring in August and so there will not be time for working by a Select Committee. The Bill is also a short one. The following Motions are therefore suggested for inclusion in the list of business after it is ensuing session:

1. Motion that the Bill published under rule 36 of the Mysore Legislative Rules be taken into Consideration by the Council at once.

Mover: Minister for Finance and Revenue

Seconder: Financial Secretary Asst

2. Motion that the Bill be passed.

Mover: Minister for Finance and Revenue

Seconder: Financial Secretary Asst:

Submitted for order.

6/6/41

BKR
6.6.41

Law Secy

Minister for Finance & Rev.
Thro. Fin Secy

Hm
7/6/41

8435

12696
8.6.41

Dewan

8.6.41

Hm
8/6/41

8/6

9/6/41

Hm
9/6/41

SECY. LAW
7 JUNE 1941
GOVT OF MYSORE

Matches Excise Duty (amendment) Bill. 6045 P

General and Revenue Secretariat | File No. D. 100 of 194 . | [App. F. III-2

Serial No.

488

12 3 against 5 9

The general principle of the Bill was placed before the Representative Assembly during its Budget session last month but was not approved by that House. However as the only less than 2/3 of the members voted against the Resolution, and the Bill was introduced in the Legislative Council and taken into Consideration by it during its recent session and after discussion, passed by it.

If approved, the file will be sent to the L.C. Office for kindly putting up a copy of the Bill signed by the President as required by S. O. 44 and 45 of the Standing orders for the L.C.

Sgn 7-7-41

Yes BKR 7.7.41

OFFICE OF THE SECRETARY
7 JULY 1941
REPRESENTATIVE ASSEMBLY AND LEGISLATIVE COUNCIL
Hg-7

A Copy of the Bill signed by the President is Placed in the file.

A. D. F.N. is submitted

Sgn 10-7

Law Secy)

D. F. N. submitted

Minister Fin & Rev.)

Hm 2 11/7/41

JRC 17-7-41

Sgn 11.7.

S. N. submitted

Dewan)

Hm 2 18/7/41

Sgn 18/7

Hg 11/7

OFFICE OF THE MINISTER FOR FINANCE & REVENUE
11 JULY 1941
No. 306

NOTE—Contn. Sheet.

**FINAL NOTE BY THE MINISTER FOR FINANCE AND REVENUE.**

**Subject:—** Promulgation of Matches Excise Duty (amendment) Bill.

H The gracious approval by His Highness was accorded on the 10th May 1941 to place the general principles of the Matches Excise Duty (amendment) Bill before the Representative Assembly and to introduce the Bill thereafter in the Legislative Council.

F The general principles of the Bill were placed before the Representative Assembly at its Budget Session last month

G but were not approved by that House. However, as the agreement between this Government and the Government of India necessitated the levy of Excise Duty in Mysore at the same rate as in British India and as only less than 2/3rds of the members of the Assembly voted against the measure, the Bill was introduced in the Legislative Council at its recent session and was passed by it.

As required by Standing Order 45 of the Legislative Council Standing Orders, a copy of the Bill passed by the Council and signed by the President is submitted for the gracious perusal of His Highness.

I solicit the gracious sanction of His Highness to

Y promulgate the Bill into law.

K V Bhaktavatsalam

MINISTER,
FINANCE AND REVENUE.

Bangalore,
17th July 1941.

*Submitted to His Highness.*

I submit herewith a Final Note by the Minister for Finance and Revenue regarding the promulgation into law of the Matches Excise Duty (amendment) Bill for His Highness's gracious approval.

D E W A N .

Bangalore,
18th July 1941.

Record of Cases submitted for the Orders of

His Highness the Maharaja.

## *Subject.*

Promulgation into law of the

Matches Excise Duty (amendment) Bill.

No. 52

## *Order.*

JRW.
22/7/'41

MK
23.7.41

23/7/41

General and Revenue

Secretariat.

C ~~66~~ .67

SUBJECT:—

Promulgation into Law of the Matches Excise Duty (Amendment) Bill

(*)

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Ministers for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Ministers.

34. In all other cases, the files will first be circulated to the Ministers at Headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to Council of Ministers for perusal of His Highness' orders before/~~after~~ issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.) (*)

*Chief Secretary to Government.*

Through the Secretary to Government,

.....Law.....Department. 24/7/41.

Minister for Finance and Revenue. (on deputation)

766
24.7.41

Minister for Law.

984
25.7.41

Minister for Education. 26.7.41.

545
28.7.41

Minister for Local Self-Govt. and Public Health. 29.7.41

Law Secy with compliments.

NOTE.—Contn. sheet

WD 02878—GPB—300—5-6-41

29.7.41

Mysore Excise Duty (Amendment) Act, 1941

General and Revenue Secretariat
R. A. & L. C.

Legs. File No. 9 of 1941. [App. F. III-2

43 PM

| Serial No. | |
|---|---|
| | The previous sanction of His Highness has been accorded on the 22nd July 1941 to promulgate the Bill into law. |
| | A draft G.O. directing publication of the Act as Act XIX of 1941 is put up for approval. |
| | 30/7 |
| | Secy (RA&LC) 30/7 |
| | Law Secy) |
| | Hon'ble 31/7/41. |
| | Secy 31/7 |
| | To the compiler Mysore Gazette |
| Notification Prob'd | |
| Notification No. Govt No. R 328-/Legs 9-41-1 dt 4/8/1941 | Nos R L 328 - Legs 9-41-1 dated 4th Aug 1941 Orders the publication of the Act in the Gazette |
| A 2nd 9-8-41 | |

SECY. LAW DEPT. 31 JULY 1941 GOVT OF MYSORE

NOTE—Contn. Sheet.

WD 01925—GPB—1,000—4-3-41

The reply to this communication should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

Immediate.

No. R.F.No.23/1940

5006 Blp P

Ex 106-40-8

FROM

THE SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

The Chief Secretary to the Government of Mysore, Bangalore.

Recd 28/2/41 FN

*Dated Bangalore, the* 28th February *194* 1.

Je dey wc FW 28/2/41

Subject:- Increased Match Excise Duty.

SIR,

I am directed to convey for the information of the Government of Mysore the following information which has been received from the Government of India:-

1. The excise duty on matches should be levied at double the existing rates on March 1st 1941.

2. The rebates granted to matches made in small manufactories under section 19 of the Matches (Excise Duty) Act remain unchanged.

3. Until banderols of new denominations become available (which, owing to existence of considerable stocks is not likely to be for some months) the additional duty will be collected by a surcharge on the price of the present banderols.

The Government of India have asked that the following immediate action should be taken:-

(a) No issues should be allowed on February 29th after 5 p.m.

(b) Stocks as existing at 5 p.m. on February 28th should be verified.

(c) Before authorising issue of any matches after the new duties take effect the officer in charge of each factory must satisfy himself by requiring factories to produce a receipted treasury "Challan":-

(i) in the case of "Cash" factories that a sum representing the difference between the old and new duties has been deposited and

(ii) in the case of "credit" factories that a sum equal to the new duty has been deposited.

I have the honour to be,

Sir,

Your obedient servant,

Secretary to the Resident in Mysore.

Rd 1827

18 April 1941

To

The Secretary to the Hon'ble the Resident
in Mysore, Bangalore.

INCREASED MATCH EXCISE DUTY.

Sir,

I am directed to invite reference to your letter No.R.F. No. 23-19-40 dated 28th February 1940 requesting that immediate action be taken on the lines indicated therein, with reference to the above subject.

The letter under advertence was received i this office only at 5 P.M. on the 28th February and there were several points mentioned therein in respect of which action was required to be taken by this Government at the very same hour in respect of manufactories which were located far away from ~~headquarters~~ Bangalore. Further, an Emerge Act had also to be issued the same day under th Mysore Constitution bringing the enhanced duty into effect in this State. The late hour at which the communication was received by this Government made it obviously impossible for all the instructions being carried out to the exact time schedule indicated, though every attempt was made to get into touch with the local offic concerned as quickly as possible and necessary action was taken on all the points the same evening including the issue of the Emergency Ac

With a view to facilitate timely action being taken on such matters, I am to request tha if, there be no objection, arrangements may be kindly made to keep the Mysore Government confidentially informed of any impending changes in taxation measures affecting factories and people in the State [~~at least a few days~~ some time] in

P.T.O.

advance so that the necessary ~~preliminary steps~~ preparatory steps may be taken here also secretly to satisfy legal and constitutional formalities and arrangements got ready for public action at the proper time.

It need hardly be added that ~~stringent~~ special steps will be taken to guard against any premature leakage or disclosure of information furnished in this behalf.

I have, etc.,

5/4

Chief Secretary to Govt.

## NOTIFICATION.

*Order No. Rl.* 328—*Legis.* 9-41-1, *dated Bangalore, the 4th August* 1941.

Ordered that the accompanying Matches (Excise Duty) (Amendment) Act, 1941, which received the assent of His Highness the Maharaja, on the 22nd day of July 1941, be published as Act No. XIX of 1941, in the *Mysore Gazette* for general information.

H. V. NARAYANA RAO,
*Secretary to Government,*
*Law Department.*

## ACT No. XIX OF 1941.

### The Matches (Excise Duty) (Amendment) Act, 1941.

(*Received the assent of His Highness the Maharaja on the 22nd day of July* 1941.)

Whereas it is expedient to amend the Matches (Excise Duty) Act, 1934, for the purposes hereinafter appearing;

It is hereby enacted as follows :—

(1) This Act may be called the Matches (Excise Duty) (amendment) Act, 1941. Short title and commencement.

(2) For section 4 of the Matches (Excise Duty) Act, 1934, the following section shall be substituted, namely :— Substitution of new section for section 4, Act III of 1934.

"4. The duty payable under section 3 shall be levied at the following rates, namely :— "Rates of duty on matches."

(*a*) on matches in boxes or booklets containing on an average not more than eighty :—

(i) if the average number is forty or less, at the rate of two rupees per gross of boxes or booklets;

(ii) if the average number is more than forty, but not more than sixty, at the rate of three rupees per gross of boxes or booklets ; and

(iii) if the average number is more than sixty, at the rate of four rupees per gross of boxes or booklets ; and

(*b*) on all other matches at such rate as the Government may prescribe."

(3) The Matches (Excise Duty) (amendment) (Emergency) Act, 1941 (VII of 1941), is hereby repealed. But anything done and any action taken under the said Act shall be deemed to have been done or taken under this Act as if this Act had commenced on the 1st day of March 1941.

N. MADHAVA RAU,

*Dewan.*